

**EXHIBIT C**  
**TO THE CERTIFICATION OF BRIAN E. O'DONNELL**  
**DATED APRIL 19, 2007**

Railroad Ins. Underwriters v. Certain Underwriters at Lloyd's, London, et al.

07cv3071(LLS)

**MENDES & MOUNT, LLP**

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April 29, 2005

**VIA FACSIMILE**

Mr. John L. Comeau  
Affiliated Reinsurance Association  
15 Maiden Lane, Suite 800  
New York, NY 10038

RE: R/I: Railroad Insurance Underwriters  
Quota Share Reinsurance  
A/C: Various Asbestos, Health Hazard and Environmental Claims  
London Broker: C.E. Heath  
Period: 1963-1969  
Our File: 372,519 et al.

Dear Mr. Comeau:

As you are aware, Mendes & Mount represents the interests of certain Underwriters at Lloyd's, London and solvent London Market reinsurers ("Reinsurers") who subscribed to the Railroad Insurance Underwriters Quota Share Treaty.

We note that for the 1963 through 1967 R/I periods Reliance was an RIU pool member. It is our understanding that the Reliance pool participation was as follows:

Company Name	12/63-11/64 Quota Share	12/64-11/66 Quota Share	12/66-11/67 Quota Share	12/67-11/68 Quota Share	12/68-11/69 Quota Share
Reliance Ins. Co.	.75	1.05	1.18	1.18	--

As you know, we have spoken to Jim Vitelli of Travelers who advised that currently the other RIU pool members are paying the Reliance share of loss and expense.

In order for our clients to address the outstanding claims of RIU, they request that you provide certain information concerning the Reliance participation in the RIU pool. Attached you will find a spreadsheet reflecting RIU members' participations in the pools, by year, as previously provided to us. The Reliance shares are set forth therein. In light of Mr. Vitelli's advices that the other pool members are currently paying the Reliance share of loss and expense, please provide the current participation of each pool member, by year. Also, please advise the date from which the revised shares became effective. Specifically, please advise the date of the RIU quarterly billing in which the revised shares were first applied. To the extent that the revised shares applied to the individual claims/payments at different

Mr. John Comeau  
Mendes & Mount File 372,521  
Page 2

times, please provide this information per claims/payment. Also, please confirm that all participating members have actually paid the Reliance shares.

We also require documentation reflecting that the change in members' shares was made pursuant to the RIU Constitution and Rules. In this regard, please provide the minutes of all Executive Committee, annual, or special meetings wherein the issue of Reliance was discussed, and all correspondence concerning the matter. Please also provide copies of any correspondence to or from Reliance and/or the liquidator.

Please note that Reinsurers are presently reviewing amounts billed for claims that only involve the pools/periods that Reliance did not participate in. You will be advised of Reinsurers' agreement to amounts billed for those matters shortly. Upon receipt of the information requested above, Reinsurers will be in a position to agree the expenses billed on claims that do involve pools in which Reliance participated.

Thank you for your attention to this matter.

Very truly yours,

Mendes & Mount, LLP

By: \_\_\_\_\_  
Ellen R. Clarke

cc: Mark Messent, Equitas  
Liz Sutherland, Equitas  
Henry Monaghan, Downlands Liability Management Ltd.  
Theresa Gallagher, Guy Carpenter  
Pat Butler, C.E. Heath